



Individual tax alert Belgium

Systematic audits by the Belgian tax authorities as of January 2016

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The Belgian tax authorities recently announced ([Dutch](#) | [French](#)) that as of January 2016 they will systematically sanction:

- any incorrect or late filing of salary forms
- any late or incomplete withholding tax declaration
- any unpaid withholding tax

In addition, the Belgian tax authorities also announced their intention to launch an audit campaign to monitor the correctness and timely filing of salary forms for income year 2014. Any non-compliance will be punished with an administrative fine ranging from EUR 50 to EUR 1,250.

With this measure, the Belgian tax authorities hope to ensure that all employers will better comply with their tax obligations going forward.

Penalties

The penalties can be summarised as follows:

1. Salary forms

- A fine between EUR 50 and 1,250 for incorrect or late filing

2. Withholding tax (declaration)

- 10% tax increase going up to 200% for unfiled declaration or incorrect/incomplete filing in combination with unpaid or incomplete payment of the withholding tax
- A fine ranging from EUR 50 to EUR 1,250 for unfiled declaration or late tax return filing.
- A fine of 10% of (i) the unpaid amount, (ii) the overdue paid amount or (iii) the balance of the unpaid or overdue paid amount with a minimum of EUR 50 and a maximum of EUR 1,250, rounded to the lower multiple of EUR 10 (EUR 0 for the first non-compliance).

Assistance by Deloitte

Deloitte can assist with a payroll health check to ensure that:

- the salary forms are correctly drafted (including a correct reporting of benefit in kind)
- the withholding tax is calculated on the correct taxable base

Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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Be sure to visit us at our website: <http://www.deloitte.com/be/tax>



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